Preserved

G. R. S. IX-5]

Previous references.

D 52 E 1 1918-19 -192 . (97)

File No. 91-18

Serial Nos. 4 to 17

Later references.

Mil 267-22(1-2)

Mil 221 24(1 4)

Received By 19/11/20

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 4 to 17.

Part B for October 1920

SUBJECT.

Instructions for preparing Capital & Revenue accounts of the Municipal Administration

---

AC 17 To The Comptroller
" Chief Secretary
" Director of Agri.
" Huzur Deputy & H.H.
No 7cc 75-8 dt 20-10-1920
Issues instructions for the maintenance of Accounts in the Municipal Administration.

WD 2238—GPB—20,000—14-6-20

25/11/20.

(For Disposal at a Meeting)

No. C. 750

.....19...20

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

(Clause xii of the Schedule.)

Certain questions connected with the Accounts of the Kunigal Stud Farm.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

C S Balasundaramayya
Chief Secretary to Government.

.....25th June.....19.20.....

Extraordinary Member of Council.

394
3096

First Member of Council.

1783-247
26.6.20

Second Member of Council. 26.6.20

Third Member of Council. Seen.

G. R. S. III—1] 191 8

GENERAL AND REVENUE SECRETARIAT.

(G 7)

NOTES.

File No. 91 – 18

FILE HEADING.

Dewan's Tour in the Trunkus &t in 1918

From

No. Dated Received 3–8–1918

Diary No. 322 | Enclos. Spare Copies. | Serial No. 4.

BRIEF ABSTRACT OF LETTER.

Extract from the Notes (page 76)

"The Financial Secy: should be good enough to examine from available records in the Secty: the financial results of the working of the Kunigal Stud farm during the last 3 years. A brief note may kindly be furnished in a month's time."

NOTES AND ORDERS.

The annual reports of the Farm for the years 1914–15, 1915–16, and 1916–17 are put up. The statement of receipts & expenditure, as well as profit and loss is given in the appendices E & F. In each

NOTES—First Sheet.

WD 1232—GPB—20,000—18-11-15

D 322

G. R. S. III-2]

General and Revenue Secretariat. | G7 File No. 91 of 1918.

Serial No.

year there has been a loss, the total loss for the 3 years being Rs. 51,417.

2 The Stocks in hand at the end of each year are Rs. 63,016, 36,721, and 87,781 respectively.

No. 3 3) To the Accounts Branch for favour of putting up all available references on the subject.

8/8/18.

2) The Secy has inspected the accts of the Farm more than one. His inspection notes if available maybe kindly traced.

3) Mr. Venkata Rao has also drawn up some notes in the matter.

4) The report of local audit & the accts of the Farm may also be obtained.

18
8.8.18

Sub: It is ascertained that the file of papers connected with the inspection of the accounts of the Stud Farm by the Financial Secretary were sent to the Military Secy on the 18th May 1914, the result being the issue of a set of

GENERAL SECRETARIAT V 1918

NOTE—Contn. sheet.

WD A 1759—GPB—60,000—20-3-19—S.

G. R. S. III-2]

General and Revenue Secretariat.

D 322

97. File No. 91 of 1918.

Serial No.

Put up herewith

W

"account rules for the Management of the Imperial Stud Farm at Kunigal"

5 Rs. Venkat Rao's inspection notes of the Kunigal Stud Farm forwarded by the Chief Commandant with his letter No. 11601 dy 24.6.1918. is put up herewith.

6. The Kunigal Stud Farm is not one of the Offices the accounts of which are required to be audited annually by the A. A. Dept of the Comptroller's Office. It is ascertained that in August 1910; the accounts of the Kunigal Stud Farm were audited. and the papers were not sent up & forth. Subs for orders.

8/8/18.

Financial Secretary

Perhaps, the comptroller's office may be able to give further detailed information. If approved, the papers may be forwarded to him for putting up the papers if any, very early.

10/8/18

Note seen 10.9.

11/8. Please prepare a statement showing the receipts and the expenditure of the K. Stud farm for 5 years ending (1917-18 or) 16-17 under the several heads. The Comptr's papers & those in the Admr report may be seen. Let me have it in 5 days. 18

10-9-18.

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-3-19—S.

G. R. S. III-2]

General and Revenue Secretariat.

G7 File No. ~~D 322~~ 91 of 1918.

Serial No.	
	10) Statement as ordered Subd. 188 9/10 mm
	11) Returned 6/1/19. 12) (1) There is a great deal of difference between the figures of the administration Reports & those worked by the Comptroller on both the Receipt & Expenditure side. (2) Comptr to be put up to the Ch. Com: informing him of the differences and asking him to explain in detail the cause of such differences.
	13) Draft Subd. as ordered. 188. 28/1/19. mm 23.1.19
	14) Done 24.1.19
5	To the Chief Commandant. H. 3671/28-1-1919. — forwarding a statement of receipts and expenditure of the Farm for 5 years and asking to explain discrepancies between Budget

Received 28/12/18 3-12-18

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-3-13—S.

G. R. S. III-2]

General and Revenue Secretariat.

G 7 File No. 91 of 1918.

Serial No.	
	Accounts and Administration Reports for those years regarding the said Receipts and Expenditure of the Fa

NOTE—Contn. sheet.

WD A 1739—GPB—60,000—20-3-19—S.

A.H.D. 322

Kunigal Stud Farm and the Financial Results of its working.

47916

G.R.S. III–3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

15

Dewan's Tour Notes.

'February and March 1918:– The Financial Secretary should be good enough to examine from available records in the Secretariat the financial results of the working of the Kunigal Stud Farm during the last three years. A brief note may kindly be furnished in a month's time.

Action taken.

A comparative Statement of Receipts and Expenditure as shown in the Administration Reports and Budget Actuals of the Kunigal Stud Farm for the last 5 years from 1912-1913 was prepared.

As there is discrepancy between the Comptroller's figures and figures in the Administration Reports of the Stud Farm, the Chief Commandant in charge of the Farm is addressed to explain the same.

Submitted to Dewan with reference to Rule 306 A (2) of the Secretariat Manual.

The discrepancy should be explained papers sent to Member in charge"

4661 — 17.2.19.

N.B.–Should routine notes be written on small slips, the notes must be copied or slips pasted on this form.

30.1.19.

G. R. S. 111-2]

General and Revenue Secretariat. | 1917 File No. 91 of 1918

Serial No.

18) Dewan's orders dt 8-2-1919
"The discrepancy should be explained and papers sent to Member in charge".
Sd. A.R.B
8-2-19.

19) Subd
No reply has yet been received from the Chief Commandant. Draft Reminder Subd.

Reminder in respect of Report.

20) 26/2/19. Issued 28

Im

To The Chief Commandant
Fl-4443 dt 5-3-1919 — Requesting to expedite the explanation of the discrepancies observed in the Statement of Receipts and Expenditure of the Farm for 5 yrs from 1912-1913.

21) Subd.

The information called for has not yet been received.

22) Since The Dewan has

NOTE—Contn. sheet.

WD A 1759—GPB—60,000—20-3-19—S.

G. R. S. 111-2]

General and Revenue Secretariat. | Cg7 File No. 91 of 1918.

Serial No.

Cb

ordered on the case and ~~Since~~ as it is more than 2 months since the information was called for, a special DO reminder under Rule 306 A (d) of the Office Manual is Sub'd. for kind approval.

Z

2395/1574

RS. 5/4/19. 23) Issued 18/12-4-19

24) W 15/4 Issued 15/4

To the Chief Commandant H. 56138 & 21-4-1919. Reminder about the discrepancies in the Statement of Receipts and Expenditure of Kurnigal Stud Farm.

DO. NO. 10872 dated: 25-4-1919.

From the Chief Commandant.

With reference to the above Serial. States that the information required thereon will be furnished as early as possible

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-3-13—S

G. R. S. III-2]

General and Revenue Secretariat.

G-7 File No. 91 of 1918.

Serial No.

25) Subd for perusal.
Receipt of information may be awaited

26) Subd.
The received information is not yet furnished by the Chief ~~Commandant~~ Commandant.
Reminder put up.

27) Issued 1.7.19

From the Chief Commandant, Mysore State Troops, No. 640 Enc. 1. dated 15th July 1919, returning the statt of Receipts & expenditure of the Kunigal Stud Farm for 5 yrs from 1912-13 and explaining the discrepancies therein.

28) Subd for orders. The explanation for the discrepancy was called for by the Dewan. On the receipt side, the difference is stated to be due to the fact that the Budget figures denote actual cash realised & credited & Animals ~~sold~~ given to the Palace do not seem to have been adjusted.

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-3-18—S.

S. III-2]

General and Revenue Secretariat.

Vol

10

S-7 File No. 91 of 191 8.

Serial No.

29 As regard Expenditure, no definite cause has been shown.

Not

28/7/19 30) Prepare a brief note, taking the admitted figures and the undisputed, separately for 5 years, and work out the net gain or loss during the said period, after taking into account the difference in value of stock at the commencement, the final valuation and at the close thereof — as per admitted reports

18
28/7/19

31) An abstract statement showing the Receipt & expenditure of each year, together with the total profit or loss for the whole period is put up. The live stock at the commencement of 1912–13 was 89,365; and at the end of 16–17 it was 87,781.

32) The total loss for the 5 years is Rs. 1,78,500 according to Budget and Rs. 67,496 according to Admn. Report.

Not 33) Noted

18/5/20

NOTE—Contn. sheet.

337
5 1·6

Serial No.

1918.

Draft. (1)
8

34) I have an impression that regular profit and loss accounts were prepared or attempted to be prepared for this farm some time back. Enquiries may be made of the Comptroller's Office to ascertain the result of the attempt made.

35 The calculation of loss made in the Annual Administration Reports of the Department and in the statement prepared in the Finance Branch is not quite accurate. There is no allusion to the fixed capital of the Farm in the Form of "Buildings, etc" in these calculations. Is not interest on such capital also a material factor to be taken into account ?

(2) Again, I am not sure if there is not a large extent of land used by the Farm. The land revenue assessment of such land is also a ~~xxxxxxx~~ factor in such calculation.

(3) As regards stock, only livestock, has been taken into account. I am not sure if there is no other stock in the Farm.

35 The differences between the departmental and the Comptroller's figures require to be explained. It is necessary to enquire of the Comptroller what arrangement is in force to advise the Farm of the receipts credited to the Treasury on its behalf from time to time. Even making allowance for value ~~xxx~~ of animals presented and transferred to the Palace the receipts according to departmental reports do not agree with

the

Serial No.

the treasury credits in favour of the Farm.

37) There should be no difficulty in reconciling the expenditure figures as payments could only have been made on the bills of the Farm.

38) (2) It is necessary to request the Military Department to state if the animals presented and transferred to the Palace are according to definite orders of Government. It is also necessary to ascertain from the same department if transfers to Palace have also been authorised free of charge.

Draft (2)

39) (3) It seems to me to be desirable to arrange for an annual audit of the accounts of this Farm by the outside Audit Agency of the Comptroller and the opinion of the Military Secretariat may be obtained on this point.

Draft 10.8.19

41) Put up drafts (1) & (2).

Two drafts submitted.

41) 1) Issue as noted
2) Then mark the whole file. Secy. to Govt.

9) The Comptr.-N. 13428 20--8--19— Inquires whether any profit & loss statements have been

NOTE—Contn. sheet.

General and Revenue Secretariat. | 7+ File No. 81 of 1917.

Serial No.

proposed by him

18) The ch. comm. - 1343
20-8-19 — ~~on further enquiries~~
Requests to furnish information on certain additional ~~information~~ points
ch. Secty. mly. — For favour of remarks. Vide para 3

18
2.9.19.

Pl. see cg's note. 39

Secretariat
CBS
CHIEF SECRETARIAT
II
POLITICAL BRANCH.
25 AUG. 1919

43 Refce:— 18th para of the last Secy's note
Sub. 1) At the instance of the H. M. Ex. Council member, a communication has been addressed to the Personal Asst to C. C. to expedite the submission of the Projected Loss Statement by the K. Shadaram, and its receipt is awaited —

CBS 27.8.19

Refce— last para of last Secy's note.
2) The accounts of the Kurnool Shadaram may be subjected to local Audit.

44) Chief Secy

Bm 30-8-19.

45) Fin. Secty)

CBS 3/8 Bm 1-9-19

46) The ch. comm's reply is awaited.

18
10/9

16
V.V.M.S

Bm 3/9.

NOTE—Contn. sheet.

G. R. S. III-2] 24

General and Revenue Secretariat.

755 2519

57 File No. 51 of 191 8

Serial No.	
11)	From the comptr. TADC. 249 & 2-9-19 — states that no profit & loss statement has been prepared.
12)	From the chief comptr — 7985 & 2-2-20. — furnishes the information called for.
13)	Instd. Information re para 2 has not been furnished by the chief comptr for reasons explained.
14)	Please see para 10 of the Circulate note. Apl the P&L statements if received may be perused. Vide secretariat note. 7-2-1920
15)	Perused.
16)	Perused.
17)	Perused.

2336/57/2

NOTE—Contn. sheet.

Serial No.

57 Sent with a copy of the Profit & Loss statement of the Farm received from the chief conservator.

58 The Supdt. of the Stud Farm has stated that the loss on account of land revenue is about Rs 240 per annum. No information has been furnished about the capital cost of the buildings etc.

59 The chief Secty has stated that the Farm may be subjected to Local Audit

Local A.

hd 1574

59 Please see my note of 10-8-19.

TM 1574

Secy)

18 Aug

3160 1914

55 Please see my note of 10-8-19. The profit and loss accts recd from the C.C. and the replies from the same office to points noted in my note show that proper Cap. and Rev accts of this Farm are not being prepared now. Such accts are quite necessary. The Comptr may be asked to arrange for an annual local audit of the accts of this Farm and for issuing instructions for preparing

a regular balance sheet and Profit & Loss acct for each year.

Dmk
19.4.20

56) P.S. The farm is entirely auxiliary to the military dept and it can not with propriety be brought under the head 'Agriculture'. I think its transaction should be classified under 'Army'

Dmk
19-4-20

3rd member
Mr Clay

57) It is necessary & desirable to have a proper audit by the Comptroller & to prepare & maintain capital & Reserve accounts of the farm.

58) Land revenue ought to be credited to Rev. Dept or in any case charged in the pro forma account along with interest on capital &c.

60) There is no objection to young stock being treated as sent to the Palace, but they shd be shown as part of the farm stock. When they are given away to the Palace outright their price should be charged to the Palace. Similarly when Palace horses are transferred the

CHIEF SECRETARIAT
POLITICAL BRANCH
20 APR 1920

farm, the transfer might be as a loan, if of a temporary nature, or they should be paid for, except in cases where they are presented by Govt.

61) The institution has affinities both with Agriculture & Civil Dept: It is under the latter dept for purposes of administrative control, though its budget is dealt with under Agriculture. There is no objection to transferring it to Civil budget, provided the latter is adequately increased.

3rd member) 6000/27.6.20

CBR 62) 26/7/18 27/7

63) Interest on the value of the farm buildings, cannot be charged to current account. I do not think that interest is calculated upon the value of the Government buildings, and there appears to be no reason why it should be charged to administration.

64) As regards the farm lands, they require to be held free of assessment like the Forest Model Canal lands. The farm was in existence long before the Code was introduced and when if its lands are not assessed.

Serial No.

lands, I do not see any reason why his Farm should be charged with its revenue & its cost borne.

65) As regards his animals kept in his Palace, they must be shown in his accounts of his Farm as his property: his Farm must bear his Palace & others his Farm & his cost of their maintenance. These animals are returned his Farm after a certain time. As regards his animals sent by his Palace, his same course may be adopted, his animals being treated as town animals & returned his Palace unless they are presented by Maharajah—

66) Qy. The Municipal Steel Farm is proposed an appendage of his Military dept. It has been stated to form part of his Commercial and Canal & regarded as a Commercial dept. hoping to make as much money as possible many to make out of his Cattle & Transport animals. The budget should form part of his Military budget and should not be included under Agriculture

Ans

29/4

NOTE—Contn. sheet.

67) Why should not his Military Account Branch be asked to prepare proper accounts of work after his animals & his Steel Farm

Ans

3459

G. R. S. 111-2]

General and Revenue Secretariat.

G 7 File No. 91 of 1918.

Serial No.

66) Telegy)

3332/3914

69) Are there no orders requiring that this Farm should be run on Commercial lines?

18 30/4/20

Ans 1.5.20

18 3/5

N45

70) It is ascertained from the chief Accts & Comptr's office that there is no Order directing that the Farm should be worked on commercial lines

Wd 10/5

71) Telegy)

18 12/5

3466 12/5 TSR

10/5

72) I think that the Kunigal Farm is an adjunct of the Military Department in the same way as the Grass Farms are. Unless accounts strictly under commercial principles are kept, we shall not be in a position to know how the Farm is being run and whether the result is a profit or a loss. In the absence of such accounts, it will not also be possible to compare the Correct cost at which animals are supplied by the Farm with that at which they can be bought in the

NOTE—Contn. sheet.

Serial No.

the market. Again, without accounts kept strictly according to commercial rules, it will not be possible to discover where economies are possible or where improvements are necessary. I am, therefore, strongly of opinion that regular profit and loss and Balance Sheet should be prepared for this Farm every half year.

73) When such accounts are kept, it is necessary to charge interest to the Revenue account of the Farm on all forms of working capital.

74) Land is a part of the equipment of the Farm and I consider it necessary to charge assessment on it in the accounts of the Farm.

75) The Military Account branch of the Chief Commandant's Office may be asked to examine the accounts of the Farm. But such an examination will only be a departmental inspection. The audit which I have proposed is by an independent and outside agency, namely, by the outside audit staff of the Comptroller's establishment.

6675 27.5.20.

3rd member.

21.5.20

25/5

77) The Municipal stud farm cannot be conducted on commercial lines. It is an auxiliary part of the Military Department and the losses if any should be debited to

NOTE—Contn. sheet.

G. R. S. III-2)

General and Revenue Secretariat.

G.F. File No. 91 of 1918-19

Serial No.

DEWAN'S OFFICE.
Recd. on JUN 10 1920
Reg. No. 8095
(D.O.C. No. 141)

NOTE—Contn. sheet.

C. 750

3452

9-7-21 718

Subject. - "C" - 7.

Certain questions connected with the Accounts of the Kunigal Stud Farm.

...

Opinion of the Council.

(1) Capital & Rev Accounts may be maintained in the usual form.

(2) Value of Buildings need not be calculated & interest charged

(3) Land revenue on lands of the farm should be charged for.

(4) Leasing horses to Palace &c may be dealt with as proposed.

(5). Kunigal Stud Farm may be ordered transferred from 'Agri' to 'Army'.

(6) Local Audit Section Comptroller's Office may audit accounts once a year.

CBJ
2/9

To The Secy. to Govt., Financial Dept. with compliments.

9/9

CBJ
2/9

(5) Please put up Draft - mer 3.9.20

1021/466) D. I. N. forwarded to Secy

11/9

by D. (Dewan) mer 14.9.20

DEWAN'S OFFICE
Recd. on SEP 17 1920
Reg. No. 2616

47 21 718

(23

Submitted to His Highness.

***

88) When Sir M. Visvesvaraya inspected the Kunigal Stud Farm in March 1918 he remarked in his tour notes that the Financial Secretary should examine the financial results of the working of the Farm during the last three years. The examination made by the Finance Department disclosed certain discrepancies between the actual receipts and expenditure as booked in the Comptroller's Office from the Treasury accounts and those furnished in the Administrative Reports of the Farm. The Financial Secretary thereupon noted that proper capital and revenue accounts of the Farm were not being prepared and that the Comptroller should be asked to issue instructions for preparing a regular profit and loss account and a balance sheet for each year. He also suggested that the accounts of the Farm should be subject to an annual local audit by the Local Audit Staff of the Comptroller's Office.

Page 15 of office Notes

89) 2. The question was considered in Council, and it was resolved that the following suggestions may be adopted:-

Page 22 of -do-

"(1) Capital and Revenue Accounts may be maintained for the information of Government.

(2) Value of buildings need not be calculated and interest charged.

(3) Land Revenue on lands of the Farm should be charged for.

(4) Loan of horses to Palace etc. may be dealt with as proposed.

E 791 718 (24

(5) Kunigal Stud Farm may be transferred from 'Agriculture' to 'Army'.

(6) Local Audit Section of Comptroller's Office may audit accounts once a year."

40) 3. The Resolutions of the Council may be graciously approved.

Wellington

20 Sept 1920

S 7 91 0708 (25

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Instructions for preparing capital and revenue accounts of the Kunigal Stud Farm.

410

91) *Order.*

~~KRM~~

23/9/20

92) H-L

23.9.20

G. R. S. III-2.

General and Revenue Secretariat. | 8-7 File No. 81- of 19 18

Serial No.

99/ Dft. Invtd.

Rs 600/ Rejd.

15/10/20

14971/20 13-10-

17/10 15/10 Rd

101/ Done

(7-10-20

17. Compln; chief Comml. Director of Agric., Hyder Rep to H H:—

H.C. 75—8 & 20—10—20—

Issues instructions for the maintenance of Accounts in the Kurigal Rhd Farm

NOTE—Contn. sheet.

3457

C.750

G. R. S. III-2],

General and Revenue Secretariat. | G.7. File No. 91 of 1918

Serial No.

(*)

31. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at headquarters and then sent to the Secretariat concerned for the issue of orders.

93) Circulated to the Members of Council for perusal of His Highness' orders before / after issue of orders. (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.)

C R Balasundaram
Chief Secretary to Govt. 1879

Through the Secretary to Government, 29-9-20
.....Department.

94)

FIRST MEMBER OF COUNCIL 14.10

60
2/10

2060-21
1-10-20

SECOND MEMBER OF COUNCIL
2.10.20

2012
30.9.20

THIRD MEMBER OF COUNCIL. 30/9

NOTE—Contn. sheet.

97) To Financial Secy with compliments.

96) Draft 5/10

27

Confidential.

9 81.12-4

NOTES OF THE DEWAN'S TOUR.

TUMKUR DISTRICT.

Matters to be dealt with by Government.

The following matters may receive early attention in the Secretariats concerned:—

1. The publication of the new Taluk Manual should be expedited.

2. The Amildars represented that the establishment in the Taluk offices was undermanned and that they required at least three more hands. They wanted more clerks with a knowledge of English to facilitate their work. It was stated that, if necessary, this might be done by reducing three Junardars.

3. The Revenue Sub-Division Officer also asked for some additional establishment, preferably an accountant.

4. Many of the schools visited were kept in a tidy condition. Some credit is due to Mr. C. M. Vijayaraghavachar, the Circle Inspector, and to the District Inspector of Education (Mr. Venkatasubbiah).

5. The Circle Inspector asked for an office assistant to help him in his routine work.

6. It was stated that there was no means at present for training teachers for grant-in-aid Primary Schools.

7. The Circle Inspector asked for authority to sanction rent for school buildings up to a certain limit, and to appoint new teachers, for 3 months at a time, in anticipation of sanction.

8. It was brought to notice that the construction of school buildings was not carried out on a definite programme.

9. The question of the delegation of powers for the annual petty repairs to school buildings requires attention.

10. The question of starting an irrigation class in the Chamarajendra Technical School may be considered.

11. Mr. Chennaveerappa, the proprietor of the glass bangle manufactory at Tumkur, asked for an advance of Rs. 3,000 for developing his industry. The question of granting a bonus on the sales of glass may perhaps also be considered.

Mr. Bhima Rao, the owner of a groundnut decorticator, and Mr. Sheriff owner of a tile factory asked for small loans for pushing on their business.

12. The Director of Industries should be requested to state why an order for new sluice shutters for the Borankanve tank had not been executed in proper time. A note may be submitted after enquiry.

13. The Financial Secretary should be good enough to examine from available records in the Secretariat the financial results of the working of the Kunigal Stud Farm during the last three years. A brief note may kindly be furnished in a month's time.

14. The Executive Engineer represented:—

(1) that he might be consulted in the formation and working of the tank panchayets in the district,

(2) that more efficient clerks were required for his office, and

(3) that the pay and allowances of Sub-Overseers should be improved.

15. The Marahmat Engineer represented that the rules regarding payment for Marahmat works were unfavourable to him as he had no voice in the matter and that this materially affected his ability to show progress under the scheme.

16. Provision should be made in the new Irrigation Act to include minor tanks and channels.

17. In several places complaints were received that the execution of decrees passed by the Registrar of Co-operative Societies was delayed by the Revenue Officers.

18. A confidential order should issue that the Deputy Commissioner of the Tumkur District should visit Pavagada at least twice a year.

February and March 1918.

W D 2365—GPB—800—16-6-18.

29

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

GENERAL AND REVENUE SECRETARIAT

( )

, the *191* .

Date of issue 28-Jan-19

Signed by W B Beatson

Section C 7

File No. 91—18

Serial No. 5

No. H 3671

To

The Chief Commandant
in charge of the
Kunigal Stud Farm

Sir,

I am directed to
enclose herewith a State-
ment of Receipts and
Expenditure ~~in the Administration~~
~~Report of the Department~~ and
~~the Budget Estimate~~ of
for 5 years from 1912-1918
Kunigal Stud Farm and

over.

3D

to state that there is a good great deal of difference between the figures of the administration Reports of the Jamma and the ~~Budget~~ Actuals for (books by the Comptr both the receipt and Expenditure sides and I to be so good as request you to explain in detail the cause of such ~~difference~~ discrepancy. much almost one lacs.
A very early reply is solicited
Thanking etc

24.11.19

for Asst. Secy

RS
28/11/19.

List of enclosures.

One Statement.

Copied by

Examined by

W D86–GPB–60,000–15-11-16

No. 640. D'181 Office, of the Chief Commandant,
Mysore State Troops,
Bangalore, dated 15th July 1919.

Gl. 91-18-8

From

Major. .B.Chamaraj Urs., Sardar Bahadur.,
Chief Commandant, Mysore State Troops, Bangalore.

To

The Financial Secretary,
to Government, Bangalore.

Sir,

In returning herewith the statement of Receipts and expendit of the Kunigal Stud Farm for five years from 1912-1913 received with your letter No.Fl.5671 dated the 28th January 1919, I have the honor to state as follows:-

First as to Receipts:-

As regards sales. The administration report figures represent the sale value of the animals and produce sold while the Budget takes into consideration cash actually realised and credited into t Treasury.

The same remark applies to "Miscellaneous" also, except in the years 1912-1913 and 1913-1914. In the absence of details it is difficult to say what the Budget actuals shown in those years are comprised of.

As regards animals presented to the Palace it may be stated that their value is not recovered and hence there is no actual credit.

Secondly as regards expenditure:-

In the absence of details only a general explanation can be given bases on surprise where the budget figure are higher than the depa mental figures, the reason may be due to the ~~provision~~ previous years bills having been cashed in the subsequent years and when they are lowe they may be due to all the years bills not having been presented encashment.

I have the honor to be,
Sir,
Your most obedient servant,

B. Chamaraj Urs

Major.S.B.
Chief Commandant
Mysore State Troops

N.R.

STATEMENT OF RECEIPTS AND EXPENDITURE OF KUNIGAL STUD FARM FOR 5 YEARS FROM 1912-1913 to 1916-1917.

Sl No.	PARTICULARS.	RECEIPTS										
		Administration Report. 1912 - 13	Budget actuals	Administration Report 1913 - 14	Budget Actuals	Administration Report	Budget Actuals 1915 - 16	Administration Report 1915 - 16	Budget Actuals	Administration Report 1916 - 17	Budget	
1.	Sale of Farm Produce	927 ✓	294	13,498	531	16,	6486	17,640	2,955			
2.	Sale of foals	15,880 ✓	16,010	11,790	16,700	10,	9132	21,030	16,996	11,731	15,1	
	Sale of Mares.	5,700 ✓		1,050	-			1,866	-	32,805	18,24	
3.	Sale of Unserviceable stallions foals etc	-	1,667		2,750		2865		1,645	2,190		
4.	Sale of other cattle	571 ✓	68	400	28						1,56	
5.	Value of animals presented and transferred to Palace.	8065 ✓		14,600	-	8		2,500				
					3,406			809		2,500		
6.	Miscellaneous.		2,346							480		
	Totals.	31,143	20,385	41,338	23,415	3	18,483	43,845	21,596	49,706	3	

STATEMENT OF RECEIPTS AND EXPENDITURE OF KUNIGAL STUD FARM FOR 5 YEARS FROM 1912-1913 to 1916-1917.

Sl No.	PARTICULARS.	RECEIPTS									
		Administration Report. 1912	Budget actuals 1913	Administration Report 1913	Budget Actuals 1914	Administration Report 1914	Budget Actuals 1915	Administration Report 1915	Budget Actuals 1916	Administration Report 1916	Budget Actu 1917
1.	Sale of Farm Produce	927 ✓	294	13,498	531	16,584	6486	17,640	2,955	11,731	15,1
2.	Sale of foals	15,880 ✓	16,010	11,790	16,700	10,238	9132	21,030	16,996	32,805	18,24
	Sale of Mares.	5,700 ✓	-	1,050	-	840		1,866	-	2,190	
3.	Sale of Unserviceable stallions foals etc	-	1,667	-	2,750		2865		1,645	-	1,56
4.	Sale of other cattle	571 ✓	68	400	28					-	-
5.	Value of animals presented and transferred to Palace.	8065 ✓	-	14,600	-	8,000		2,500		2,500	
6.	Miscellaneous.	-	2,346	-	3,406	700		809		480	
	Totals.	31,143	20,385	41,338	23,415	36,362	18,483	43,845	21,596	49,706	34,967

G. R. S. VI—G/32]

SUBJECT.....

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Diary No. of letter replied to.....

GENERAL AND REVENUE SECRETARIAT

( )

the 191 .

Date of issue 20 Augt 19

Signed by.. W Keen

Section 9 7

File No. 91-8

Serial No. 9

No. 7C1342

9 26 Augt 17

To

The comptroller.

Sir,

I am desired to request you to kindly state whether any accounts are available in your office regarding the profit or loss of the Kurgal Stud Farm. A list showing the accounts if any kindly be forwarded if available.

I am also to enquire what arrangements are in force for advising the

if enquiries persist also ask him to compare available statements re the working of the K.S. Farm, and if so the results of the attempts made and copies of statements available or such as he considers necessary.

The Chief Commissioner has been pressed by Captain Keen to explain the difference between the actual expenditure as shown in the accounts and the estimates as framed by this office. Will you kindly let him have the information he requires. Should there be no accounts available, please state that fact.

Form of the receipts credited to the Try. on its behalf from time to time -

I have etc.

List of enclosures.

Copied by

Examined by

WD 1744—GPB—30,000—19-3-19

85

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

FINANCIAL SECRETARIAT

Bangalore, Dated 20th August 1919

No. Fl. ~~7411~~ 1343 / 97 91-18-10

From

M. N. KRISHNA RAO, Esq., B. A.,
Offg. Financial Secretary to the Government of His Highness
the Maharaja of Mysore.

To

Major B.Chamaraj Urs., Sardar Bahadur,
Chief Commandant, Mysore State Troops,
Bangalore.

SIR,

With reference to correspondence ending with your letter No. 640 dated 15th July 1919 regarding the receipts and expenditure of the Kunigal Stud Farm, I am directed to request that you will be so good as to furnish information ~~of~~ on the following points :-

(1) Whether a large extent of assessed Government land is not being used by the Farm, and whether the Land Revenue due to Government should not be taken into calculation.?

(2) Statements of stock other than live stock for the years 1912-13 to 1916-17 in the form D ~~prepared for live stock~~ in the Account Code - showing the Opening balance, the additions, consumption or sale etc, and the existing stock ~~here~~ are prepared and are available ?

(3) ~~If~~ the animals presented and transferred to the Palace are according to definite orders of Government and whether such transfers have been authorised free of cost.?

(4) In the annual administration reports no calculation is made about the interest on fixed capital of the Farm in the form of buildings, &c. Is not interest on such capital also to be taken into account in calculating the financial result of the working of the farms?

I have the honour to be,

Sir,

Your most obedient servant,

19/8/19

For Financial Secretary.

D 785

G 91—18—11.

Please address all future communications to the Comptroller to the Govt. of H.H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. TAD.C.249.

6750

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 2nd September *191* 1919.

FROM

T. Satyaraj Chetty Esq., B.A.,
~~M. N. KRISHNA RAO, Esq., B.A.,~~

Offg: *Comptroller to the Government of His Highness the Maharaja of Mysore.*

To

M. N. Krishna Rao, ESQ., B.A.,

Offg: *Secretary to the Government of Mysore,*
Financial *Department.*

SIR,

With reference to your letter No. Fl.1342/.G.F.91-18-9 dated 21st August 1919, requesting to be informed if regular profit and loss accounts have been prepared or attempted, exhibiting the financial transactions of the Kunigal Stud Farm, I have the honor to state that no accounts showing the profit and loss of the Farm are maintained in this office.

A statement showing the receipts of the Farm credited in the Treasury is sent every month to the Departmental Officer concerned for verification.

I have the honor to be,

Sir,

Your most obedient servant,

T. Satyaraj Chetty

Offg: Comptroller.

SAI.

G 7 91-18-12

WD A0647—GPB—1,000—15-9-17

87

M. S. 8]

No. 7985

Encs 2

Stud Book Coll

-FEB 1920

File

OFFICE OF THE CHIEF COMMANDANT,

MYSORE STATE TROOPS.

Dated Bangalore, 2nd February 1920.

DIARY No 259

2122

~~MEMO.~~

From

Lt.Col.B.Chamaraj Urs Sardar Bahadur,

Chief Commandant, Mysore State Troops, Bangalore.

To

The Financial Secretary,

to the Govt of Mysore, Bangalore.

Sir,

With reference to your letter No.Fl.1343/G.F.91-18-10 dated the 20th August 1919 requesting me to furnish certain --- information regarding the receipts and expenditure of the Kunigal Stud Farm I have the honor to forward herewith a copy of letter No.1138 dated 19th January 1920 from the Superintendent Amrut Mahal Department together with a copy of its enclosure furnishing the information required.

I have the honor to be,

Sir,

Your most obedient servant,

B. Chamaraj Urs

Lt.Col.S.B.

Chief Commandant,

Mysore State Troops.

Letter No.1138 dated 16/19th January 1920 from the Superintendent Amrut Mahal Department, Mysore, to the Chief Commandant, Mysore State Troops, Bangalore.

========

Adverting to your memo No.2382 dated 1st September 1919 forwarding copy of letter No.Fl.1343-G.F.91-18-10 dated 20th August 1919 from the Financial Secretary and subsequent reminders requesting information on certain points in the preparations of receipt and expenditure statement of the Kunigal Stud Farm, I have the honor to forward herewith copy of letter No.239 dated 5th October 1919 from the Superintendent Govt Stud Farm at Kunigal touching on all points raised by the Financial Secretary and to state that strictly speaking in preparing a profit and loss account, it seems necessary to takes into calculation the land revenue due to Government on the agricultural lands attached to the Government Stud Farm at Kunigal and the interest on the fixed capital of the said Farm, referred to in clauses (d) and (4) of the Financial Secretary's letter.

2. The Stud Farm Superintendent's letter deals with fully as regards the suggested valuation of the animals presented to the Palace.

3. I cannot make out what is required by the Financial Secretary in para 2 of his letter under advertence. There is evidently a mistake in typing it.

========

"Copy"

B. Chamarajendra

Lt.Col.S.B.
Chief Commandant,
Mysore State Troops.

BCh

Letter.No.239 dated 5th October 1919 from the Superintendent Government Stud Farm to the Superintendent Amrut Mahal Department Mysore.

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With reference to your No.368 dated 2nd September 1919 and subsequent reminder dated 19th September 1919 regarding the letter No.Fl.1343 G.F.91-18-10 dated 20th August 1919 from the Offg.Financial Secretary to the Govt of Mysore to the Chief Command ant Mysore State Troops, with reference to correspondence ending with Chief Commandant's letter No.640 dated 15th July 1919 re the receipts and expenditure of Kunigal Stud Farm etc, I have the honor to inform you that the total extent of the Kunigal Stud Farm at present is 339 acres 29 guntas. The total assesment of which if calculated will come to Rs.595-10-11, of this the Farm pays Rs.350-1-6 as kandayam on Ramban Lucerne Garden which properly speaking ought to be stuck off as the Kunigal Farm is a Govt concerne. Hence the loss of Revenue is only Rs.245-9-5 at present. Again it being under the contemplation of Government to increase the area of the Farm with a view to make it a suceess on absolutely commerical lines and with a view to draw all its remounts from Kunigal and towards which some 50 acres have, I am told already been acquired and supposing the Farm is extended to its maximum limit the loss of Revenue would then amount only to a thousand rupees. This may be either paid from the Budget or struck off as is done in the case of Govt concerns as it make a very small difference to either side and is of a small consequence to a concern like the Kunigal Stud Farm. I would however recommend it being struck off to give weight to the prestige of the Farm as a Govt concern.

2. The second question I am sorry, is incorrectly copied probably due to a clerical error, it runs thus "If statement of stock other than live stock for the years 1912-13 to 1916-17 in the Farm D.in the Annual administration reports are prepared showing the

opening balance the additions, consumption or sale etc, and the existing stock at the end of each year that are available? This question I have not been able to understand owing to the sentence being incomplete. Hence I request that the same may be caused to be rewritten and sent to me to enable me to understand it.

3. Regarding the presentation and transfer of animals to the Palace etc, I do not know what ruling exists with regard to this. The transfers are made by the Head Office under whose authority animals are despatched or received here. I do not know if there is any particular ruling in this connection. Nothing has been received in this office upto date. I act under orders received direct from the Head Office. In this connection I do not know how a price could be put on these animals, when they go from here to the Palace as youngsters to be trained for a short period tried and returned for purposes of breeding. During this period they build up strong at the expense of Palace Stables and come back to the Farm for purposes of breeding of if no good for that purpose they go to the Regiments as remounts of if sold to others the value is credited to the Farm. So is the case in the case of their transfer to Regiments. Under the circumstances I think horses lent to palace should only be concerned as temporary transfers on loan. All the mares as said above have been returned to the Farm and horses sold or transferred to Regiments are considered as sold by the Farm and their value credited to the Farm accounts. Besides this many very valuable mares have been and continue to be presented by His Highness to the Farm. Some of them exceptionally valuable and I know His Highness has recently particularly imported mares of very high quality at a great cost, to race with for a short time with a view to present them to the Farm, as Brood Mares. When they mature a bit more and have proved their worth, I think the Farm gains a great support by these palace transfers and would only consider horses taken by the Palace as on loan to be dealt with, by us only when they are returned.

4. Regarding the interest upon the outlay on buildings, etc, I do not know if such proceedure is adopted, in business concerns for calculating their worth, unless interest is paid on loans. I do not know if such proceedure is adopted with regards to calculation of the working of Govt concerns. Interest cannot be made available on any favourable terms on landed property. The return is very poor, and if interest was calculated on outlay I think Farm Stable have actually returned the amounts spent on them as well. A purchased building out to roughly pay its value in full calculating its gross total rental per year, recovered in about 12 to 14 years. Ordinarily the Farm Buildings are all over that age excepting the Veterinarian and Assistant Superintendent's Quarters. Hence I do not think caloulating any rent on the buildings which are very old and upon which the Farm spends a lot of money right round the year for repairs etc, would be reasonable.

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"Copy"

B. Chamarajendra

Lt.Col.S.B.
Chief Commandant,
Mysore State Troops.

2

G. R. S. VI—G/32]

SUBJECT.....

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Diary No. of letter replied to.....

GENERAL AND REVENUE SECRETARIAT

( )

, the *191* .

Date of issue 8' March/20

Signed by [illegible]

Section 9 J

File No. 9-8

Serial No. 13

No. H5458

To

Dear Sir,

The profit & loss account of the Kurigal Stud Farm for the 5 years 1913-14 to 1917-18 received from the Ch. Conservator with his letter No. 3815-8/25-11-19 is ascertained to have been sent to Mr. Singracher with Mr. A. V. Ramanathan's D.O. No. 9136-09 B/11-12-19 & 08

MM/6/3

Noted by H. H. the Exty. Member.

~~As the accounts are wanted~~

May I request you to kindly send them ~~for reference~~. if they are no longer required there. They are wanted for reference here

yrs. Sincerely,

G. M. Mehkri. Sy. B. A. Lt. R.

P. A. to H. H. the Envoy.

List of enclosures

Compared by

Examined by

CHAMUNDI VIHAR,

MYSORE.

D. O. No. Dated 10th March 1920.

Dear Sir,

The profit and loss statement referred to in your D.O. letter No.Fl.5458 dated 8th March 1920 could not be traced here though thorough search was made. It is not known where Mr. Singracnar has placed it. A copy may kindly be obtained from the office of the --- Chief Commandant, Mysore State Troops, if necessary.

Yours sincerely,

B. Srinivasa Iyengar, Esq.

G. R. S. VI—G/32]

SUBJECT.....

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Diary No. of letter replied to.....

GENERAL AND REVENUE SECRETARIAT,
( )
, *the* 191 .

Date of issue.....31 March

Signed by.....for Secretary to Govt.

Section 97
File No. 91-28
Serial No. 15

No. 97050

To The Chief Conservator of Forests

Sir,

~~With reference to~~ correspondence ending with your letter No. 7985 dt. 2-2-20 re Receipts & Expenditure of the Kurigal Estate farm.

I am ~~directed~~ desired to request you to kindly forward for reference a copy of the Profit & Loss account of the farm for the last 5 years.

The Returns are required for disposing the

over.

Please refer to your letter No. 58188 dt. 25-11-19 & the Returns sent therewith are missing. Proper entries are required in the Kurigal Estate farm Register & the same returned.

and

116

As the statements
ending 17-18 ~~to~~ with your letter No.
S-815-8-25-17-19 to the
chief secy. are not
available, a duplicate
may kindly be sent
very early.

Yrs

~~for~~ Secy

List of enclosure

Copied by

Examined by

WD 86—GPB—60,000—15-11-16

No 1065
Enc. 1

D.3459

Bangalore,

Dated 10 April 1920.

91-9-16.

Dear Sir,

As desired in your D.O. letter No.Fl. 7050 dated 30th March 1920, I forward herewith for reference a copy of the Profit and loss accounts of the Kunigal Stud Farm for five years sent to the Chief Secretary to Government with my letter No. 5815 dated 25th November 1919.

Yours sincerely.

B. Chamarajendra.

B.Srinivasa Iyengar,Esq., B.A.,B.L.,

Assistant Secretary, Financial

Department.

Profit and Loss Statement of the Government Stud Farm, Kunigal.

year	Value of the live stock in the farm at the beginning of the year	Working charges incurred during the year	Total of columns 2 and 3.	Receipts during the year	Value of the live stock in the farm at the end of the year	Total of columns 5 and 6.	Net Loss for the year (column 4 - col 7.)
1	2	3	4	5	6	7	
1913 - 14	137,457	56,066	193,523	23,415	139,602	163,017	30,506
1914 - 15	139,602	52,171	191,773	18,483	143,602	162,085	29,688
1915 - 16	143,602	76,021	219,623	21,596	140,952	162,548	57,075
1916 - 17	140,952	58,013	198,965	34,967	127,719	162,686	36,279
1917 - 18	127,719	47,870	175,589	12,187	132,194	144,381	31,208

Bangalore
Dt 22 - 11 - 19

Copy"
B. Chamarajendra
Lt Col S.B.

(Sd) B. Chamarajendra
Lt. Col, S.B.

Proceedings of the Government
Of His Highness the Maharaja of Mysore.

Order No. HC 75—8/8.7.9HR—17.

Dated, Bangalore the 20th October 1925.

The undermentioned Rules prescribing for the management of the Government Stud Farm at Hunsur do not provide for the maintenance of the capital and Revenue accounts of the Farm. With a view to keep in the true financial position of the Farm, Government have directed that Capital and Revenue Accounts shall be opened and maintained by the Controller in consultation with the Chief Commandant. The following subsidiary instructions are issued for the guidance of the officers concerned:-

(1). The value of the Buildings erected by the Farm need not be calculated and no interest on their capital value need be charged to the Revenue Account.

(2) Land Revenue of the lands occupied by the Farm should be charged for in the pro forma accounts.

(3) As regards the animals lent to the Palace, they may be shown as the property of the Farm but lent to the Palace to relieve the Farm of the cost of their maintenance till they are returned to the Farm. When the animals are given away to the Palace outright their price will be charged to the Palace.

S. O.
Print

(7)
29/10

Similarly when Palace and other transferred to the Farm, their transfer will be shown as a loan, if of a temporary nature or they should be paid for except when they are finally presented to the Farm.

(4) As the Kunigal Farm is an adjunct of the Military Department, its transactions will in future be shown in the budget and accounts under 31-Army instead of under 28-Agri

(5) The Comptroller will arrange for an annual local audit of the Farm Accounts by the local audit staff of his Office.

Financial Secretary to Government.

To-The Comptroller to Government
The Chief Commandant, C.S.T.
The Director of Agriculture
The Private Secretary to His Highness
Copy to Chief Secretariat.

K.N.